

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTERFORVALTNINGEN) TAX
REFUND SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to: All cases.

DECLARATION OF ANDREW S. DULBERG

I, Andrew S. Dulberg, an attorney duly admitted to practice law before this Court, hereby declare under penalty of perjury:

1. I am a partner at Wilmer Cutler Pickering Hale and Dorr LLP, counsel for Defendants Avani Management LLC Roth 401K Plan, Batavia Capital Pension Plan, Calypso Investments Pension Plan, Cavus Systems LLC Roth 401(K) Plan, Hadron Industries LLC Roth 401(K) Plan, Jocelyn Markowitz, Richard Markowitz, RJM Capital Pension Plan, and Routt Capital Pension Plan. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of Defendants' Memorandum of Law in support of their Motion for Summary Judgment. This declaration attaches certain documents that the parties cited or referred to in their Joint Rule 56.1 Statement of Undisputed Material Facts, Dkt. 790 ("JSUMF").

3. Attached hereto as Exhibit 1 is a true and accurate copy of Plaintiff Skatteforvaltningen's Responses and Objections to Defendants' First Requests for Admissions. See JSUMF ¶¶ 1-2, 26-28, 32-33, 37-41, 50, 53-58, 61, 76-77, 365-66, 374-75.

4. Attached hereto as Exhibit 2 is a true and accurate copy of Plaintiff Skatteforvaltningen's Responses and Objections to Defendants' Second Requests for Admissions. *See* JSUMF ¶¶ 18, 22, 42-48, 57-63, 78, 94-95, 127, 363-64, 372-73.

5. Attached hereto as Exhibit 3 is a true and correct copy of Regulation (EU) No 909/2014. *See* JSUMF ¶ 20.

6. Attached hereto as Exhibit 4 is a true and correct copy of the document previously marked as deposition exhibit 3016, which bears the Bates number WH_MDL_00089256. *See* JSUMF ¶ 25.

7. Attached hereto as Exhibit 5 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_046749-71, and an English translation. *See* JSUMF ¶ 50.

8. Attached hereto as Exhibit 6 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_00056924-35, and an English translation. *See* JSUMF ¶ 50.

9. Attached hereto as Exhibit 7 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_00057166-77, and an English translation. *See* JSUMF ¶ 50.

10. Attached hereto as Exhibit 8 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_00059474-85, and an English translation. *See* JSUMF ¶ 50.

11. Attached hereto as Exhibit 9 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_0064473-95, and an English translation. *See* JSUMF ¶ 50.

12. Attached hereto as Exhibit 10 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_0075835-957, and an English translation. *See* JSUMF ¶ 61.

13. Attached hereto as Exhibit 11 is a true and accurate copy of the document previously marked as deposition exhibit 4006, which bears the Bates numbers SKAT_MDL_001_00459146-48, and an English translation. *See* JSUMF ¶ 64.

14. Attached hereto as Exhibit 12 is a true and accurate copy of the document previously marked as deposition exhibit 3063, which bears the Bates numbers SKAT_MDL_001_00437466-68, and an English translation. *See* JSUMF ¶ 66.

15. Attached hereto as Exhibit 13 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_00680771-79. *See* JSUMF ¶¶ 69-71.

16. Attached hereto as Exhibit 14 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_00683939-42, and an English translation. *See* JSUMF ¶¶ 69, 72, 75.

17. Attached hereto as Exhibit 15 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_00680817-32. *See* JSUMF ¶¶ 72-73.

18. Attached hereto as Exhibit 16 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00356182-99. *See* JSUMF ¶¶ 79, 86, 96.

19. Attached hereto as Exhibit 17 is a true and accurate copy of the document bearing Bates numbers JHVM_0010127-28. *See* JSUMF ¶ 86.

20. Attached hereto as Exhibit 18 is a true and accurate copy of the document bearing Bates numbers JHVM_0009918-10000. *See* JSUMF ¶ 87.

21. Attached hereto as Exhibit 19 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00000346-65. *See* JSUMF ¶ 87.

22. Attached hereto as Exhibit 20 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00139331-434. *See* JSUMF ¶¶ 87.

23. Attached hereto as Exhibit 21 is a true and accurate copy of the document bearing Bates numbers ACER_00015174-75. *See* JSUMF ¶ 88.

24. Attached hereto as Exhibit 22 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00033719-21. *See* JSUMF ¶ 91.

25. Attached hereto as Exhibit 23 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_00059293-428. *See* JSUMF ¶¶ 92, 172-75, 177-82.

26. Attached hereto as Exhibit 24 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_00057073-122. *See* JSUMF ¶¶ 92, 183-89.

27. Attached hereto as Exhibit 25 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_00056852-80. *See* JSUMF ¶¶ 92, 190-92.

28. Attached hereto as Exhibit 26 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_00082801-70. *See* JSUMF ¶¶ 92, 193-99.

29. Attached hereto as Exhibit 27 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_00088872-933. *See* JSUMF ¶¶ 92, 200-03.

30. Attached hereto as Exhibit 28 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00357011-27. *See* JSUMF ¶¶ 97, 98.

31. Attached hereto as Exhibit 29 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00357354-55. *See* JSUMF ¶¶ 97, 98.

32. Attached hereto as Exhibit 30 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00524103-40. *See* JSUMF ¶¶ 97-99.

33. Attached hereto as Exhibit 31 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00356990-98. *See* JSUMF ¶ 100.

34. Attached hereto as Exhibit 32 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00358606-07. *See* JSUMF ¶ 102.

35. Attached hereto as Exhibit 33 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00112502-12. *See* JSUMF ¶ 104.

36. Attached hereto as Exhibit 34 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00191254-64. *See* JSUMF ¶ 104.

37. Attached hereto as Exhibit 35 is a true and accurate copy of the document bearing Bates numbers MBJ_0020146-68. *See* JSUMF ¶¶ 104-05.

38. Attached hereto as Exhibit 36 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00450239-45. *See* JSUMF ¶ 106.

39. Attached hereto as Exhibit 37 is a true and accurate copy of the document bearing Bates numbers PROPPACIF00000113-46. *See* JSUMF ¶¶ 107, 124, 128.

40. Attached hereto as Exhibit 38 is a true and accurate copy of the document bearing Bates numbers PROPPACIF00000955-61. *See* JSUMF ¶¶ 107, 124, 128.

41. Attached hereto as Exhibit 39 is a true and accurate copy of the document bearing Bates numbers FWCCAP00001033-39. *See* JSUMF ¶¶ 107, 124, 128.

42. Attached hereto as Exhibit 40 is a true and accurate copy of the website <https://register.fca.org.uk/s/firm?id=001b000000NMaqQAAT> (Solo Capital) (printed Mar. 14, 2022). *See* JSUMF ¶ 108.

43. Attached hereto as Exhibit 41 is a true and accurate copy of the website <https://register.fca.org.uk/s/firm?id=001b000000MgBgIAAV> (Old Park Lane) (printed Mar. 14, 2022). *See* JSUMF ¶ 108.

44. Attached hereto as Exhibit 42 is a true and accurate copy of the website <https://register.fca.org.uk/s/firm?id=001b000000NMiEdAAL> (Telesto) (printed Mar. 14, 2022). *See* JSUMF ¶ 108.

45. Attached hereto as Exhibit 43 is a true and accurate copy of the website <https://register.fca.org.uk/s/firm?id=001b000000MfavWAAR> (West Point) (printed Mar. 14, 2022). *See* JSUMF ¶ 108.
46. Attached hereto as Exhibit 44 is a true and accurate copy of the document bearing Bates numbers MPSKAT00077416-17. *See* JSUMF ¶¶ 112-13, 117.
47. Attached hereto as Exhibit 45 is a true and accurate copy of the document bearing Bates numbers MPSKAT00077418-19. *See* JSUMF ¶¶ 112-13, 117, 132.
48. Attached hereto as Exhibit 46 is a true and accurate copy of the document bearing Bates numbers MPSKAT00066947-51. *See* JSUMF ¶¶ 112, 133.
49. Attached hereto as Exhibit 47 is a true and accurate copy of the document bearing Bates number WH_MDL_00035254. *See* JSUMF ¶¶ 112, 156.
50. Attached hereto as Exhibit 48 is a true and accurate copy of the document bearing Bates number SCPADMINISTRATORS_00042114. *See* JSUMF ¶¶ 120, 135.
51. Attached hereto as Exhibit 49 is a true and accurate copy of the document bearing Bates number SCPADMINISTRATORS_00042440. *See* JSUMF ¶¶ 120, 142.
52. Attached hereto as Exhibit 50 is a true and accurate copy of the document bearing Bates numbers JHVM_0003581-607. *See* JSUMF ¶¶ 124, 128.
53. Attached hereto as Exhibit 51 is a true and accurate copy of the document bearing Bates numbers MPSKAT00135581-651. *See* JSUMF ¶¶ 124, 128, 136, 144-45.
54. Attached hereto as Exhibit 52 is a true and accurate copy of the document bearing Bates number MPSKAT00077088. *See* JSUMF ¶ 129.
55. Attached hereto as Exhibit 53 is a true and accurate copy of the document bearing Bates number MPSKAT00077295. *See* JSUMF ¶¶ 129-30.

56. Attached hereto as Exhibit 54 is a true and accurate copy of the document bearing Bates numbers FWCCAP000000194-227. *See* JSUMF ¶¶ 124, 128, 194.

57. Attached hereto as Exhibit 55 is a true and accurate copy of the document bearing Bates number MPSKAT00077415. *See* JSUMF ¶ 132.

58. Attached hereto as Exhibit 56 is a true and accurate copy of the document bearing Bates number MPSKAT00076965. *See* JSUMF ¶ 134.

59. Attached hereto as Exhibit 57 is a true and accurate copy of the document bearing Bates number MPSKAT00077639. *See* JSUMF ¶ 136.

60. Attached hereto as Exhibit 58 is a true and accurate copy of the document bearing Bates number MPSKAT00077640. *See* JSUMF ¶ 136.

61. Attached hereto as Exhibit 59 is a true and accurate copy of the document bearing Bates numbers MPSKAT00068151-92. *See* JSUMF ¶ 137.

62. Attached hereto as Exhibit 60 is a true and accurate copy of the document bearing Bates numbers MPSKAT00085264-65. *See* JSUMF ¶ 138.

63. Attached hereto as Exhibit 61 is a true and accurate copy of the document bearing Bates numbers MPSKAT00085175-76. *See* JSUMF ¶ 139.

64. Attached hereto as Exhibit 62 is a true and accurate copy of the document bearing Bates numbers MPSKAT00085288-89. *See* JSUMF ¶ 140.

65. Attached hereto as Exhibit 63 is a true and accurate copy of the document bearing Bates number MPSKAT00085108. *See* JSUMF ¶ 141.

66. Attached hereto as Exhibit 64 is a true and accurate copy of the document bearing Bates numbers MPSKAT00085290-91. *See* JSUMF ¶ 142.

67. Attached hereto as Exhibit 65 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00268445-46. *See* JSUMF ¶¶ 144, 177.

68. Attached hereto as Exhibit 66 is a true and accurate copy of the document bearing Bates number WH_MDL_00040596. *See* JSUMF ¶ 147.

69. Attached hereto as Exhibit 67 is a true and accurate copy of the document bearing Bates number WH_MDL_00040949. *See* JSUMF ¶ 147.

70. Attached hereto as Exhibit 68 is a true and accurate copy of the document bearing Bates numbers JHVM_0003573-74. *See* JSUMF ¶¶ 147-48.

71. Attached hereto as Exhibit 69 is a true and accurate copy of the document bearing Bates number WH_MDL_00041680. *See* JSUMF ¶ 149.

72. Attached hereto as Exhibit 70 is a true and accurate copy of the document bearing Bates number WH_MDL_00034875. *See* JSUMF ¶ 150.

73. Attached hereto as Exhibit 71 is a true and accurate copy of the document bearing Bates number WH_MDL_00035160. *See* JSUMF ¶ 150.

74. Attached hereto as Exhibit 72 is a true and accurate copy of the document bearing Bates number WH_MDL_00035237. *See* JSUMF ¶ 150.

75. Attached hereto as Exhibit 73 is a true and accurate copy of the document bearing Bates numbers JHVM_0003755-57. *See* JSUMF ¶ 151.

76. Attached hereto as Exhibit 74 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00035347-48. *See* JSUMF ¶ 151.

77. Attached hereto as Exhibit 75 is a true and accurate copy of the document bearing Bates number WH_MDL_00021131. *See* JSUMF ¶ 153.

78. Attached hereto as Exhibit 76 is a true and accurate copy of the document bearing Bates number WH_MDL_00021154. *See* JSUMF ¶ 153.

79. Attached hereto as Exhibit 77 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00137241-44. *See* JSUMF ¶¶ 153-54.

80. Attached hereto as Exhibit 78 is a true and accurate copy of the document bearing Bates numbers WH_MDL_00065626-27. *See* JSUMF ¶ 156.

81. Attached hereto as Exhibit 79 is a true and accurate copy of the document bearing Bates number FWCCAP00002047. *See* JSUMF ¶ 158.

82. Attached hereto as Exhibit 80 is a true and accurate copy of the document bearing Bates numbers FWCCAP0000035-38. *See* JSUMF ¶ 158-59.

83. Attached hereto as Exhibit 81 is a true and accurate copy of the document bearing Bates number FWCCAP00002048. *See* JSUMF ¶ 159.

84. Attached hereto as Exhibit 82 is a true and accurate copy of the document bearing Bates number FWCCAP00002078. *See* JSUMF ¶ 160.

85. Attached hereto as Exhibit 83 is a true and accurate copy of the document bearing Bates number FWCCAP00002079. *See* JSUMF ¶ 160.

86. Attached hereto as Exhibit 84 is a true and accurate copy of the document bearing Bates numbers FWCCAP00001240-41. *See* JSUMF ¶ 161.

87. Attached hereto as Exhibit 85 is a true and accurate copy of the document bearing Bates number FWCCAP00001248. *See* JSUMF ¶ 162.

88. Attached hereto as Exhibit 86 is a true and accurate copy of the document bearing Bates number FWCCAP00001249. *See* JSUMF ¶ 162.

89. Attached hereto as Exhibit 87 is a true and accurate copy of the document bearing Bates number FWCCAP00001250. *See* JSUMF ¶ 163.

90. Attached hereto as Exhibit 88 is a true and accurate copy of the document bearing Bates number FWCCAP00001253. *See* JSUMF ¶ 163.

91. Attached hereto as Exhibit 89 is a true and accurate copy of the document bearing Bates number PROPPACIF00002195. *See* JSUMF ¶ 165.

92. Attached hereto as Exhibit 90 is a true and accurate copy of the document bearing Bates numbers PROPPACIF00002209-10. *See* JSUMF ¶¶ 165-66.

93. Attached hereto as Exhibit 91 is a true and accurate copy of the document bearing Bates number PROPPACIF00002247. *See* JSUMF ¶ 167.

94. Attached hereto as Exhibit 92 is a true and accurate copy of the document bearing Bates numbers PROPPACIF00001323-24. *See* JSUMF ¶ 168.

95. Attached hereto as Exhibit 93 is a true and accurate copy of the document bearing Bates number PROPPACIF00001326. *See* JSUMF ¶ 169.

96. Attached hereto as Exhibit 94 is a true and accurate copy of the document bearing Bates number PROPPACIF00001327. *See* JSUMF ¶ 169.

97. Attached hereto as Exhibit 95 is a true and accurate copy of the document bearing Bates number PROPPACIF00001330. *See* JSUMF ¶ 170.

98. Attached hereto as Exhibit 96 is a true and accurate copy of the document bearing Bates numbers MPSKAT00158799-807. *See* JSUMF ¶ 207.

99. Attached hereto as Exhibit 97 is a true and accurate copy of the document bearing Bates numbers SKAT_MDL_001_00828252-82. *See* JSUMF ¶ 233.

100. Attached hereto as Exhibit 98 is a true and accurate copy of the document previously marked as deposition exhibit 3962. *See* JSUMF ¶¶ 234-35.

101. Attached hereto as Exhibit 99 is a true and accurate copy of the document previously marked as deposition exhibit 3077, which bears the Bates numbers MPSKAT00169675-86, and an English translation. *See* JSUMF ¶ 236.

102. Attached hereto as Exhibit 100 is a true and accurate copy of the document bearing Bates numbers JHVM_0003820-21.

103. Attached hereto as Exhibit 101 is a true and accurate copy of the document bearing Bates numbers MPSKAT00000333-50.

104. Attached hereto as Exhibit 102 are excerpts from the deposition transcript of Gry Ahlefeld-Engel.

105. Attached hereto as Exhibit 103 are excerpts from the deposition transcript of Jens Brøchner.

106. Attached hereto as Exhibit 104 are excerpts from the deposition transcript of Lill Drost.

107. Attached hereto as Exhibit 105 are excerpts from the deposition transcript of Christian Ekstrand.

108. Attached hereto as Exhibit 106 are excerpts from the deposition transcript of Leif N. Jeppesen.

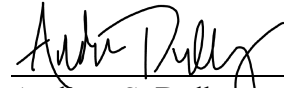
109. Attached hereto as Exhibit 107 are excerpts from the deposition transcript of Dorthe Pannerup Madsen.

110. Attached hereto as Exhibit 108 are excerpts from the deposition transcript of Anne Munksgaard.

111. Attached hereto as Exhibit 109 are excerpts from the deposition transcript of
Lisbeth Rømer

I, Andrew S. Dulberg, declare under penalty of perjury that the foregoing is true and
correct.

Dated: April 29, 2022
Boston, Massachusetts



Andrew S. Dulberg